

EXHIBIT A

| Professional | Date | Hours | Category | Description |
|---------------------|-----------|-------|---------------------|---|
| Jonathan Brownstein | 1/3/2006 | 2.5 | Business operations | Review and discuss Degussa AG transaction in chemicals space |
| Geoffrey Zbikowski | 1/3/2006 | 2.5 | Business operations | Review and discuss Degussa AG transaction in chemicals space |
| Jonathan Brownstein | 1/4/2006 | 1.8 | Financial analysis | Various financial analysis / analysis of BASF- Engelhard Corp. transaction /CIBC team meeting re: case issues |
| Ritwik Chatterjee | 1/4/2006 | 1.8 | Financial analysis | Review of BASF- Engelhard Corp. transaction /Internal discussions re: case issues |
| Geoffrey Zbikowski | 1/4/2006 | 3.0 | Financial analysis | CIBC internal meetings re: general case / Financial analysis on Company and industry |
| Jonathan Brownstein | 1/5/2006 | 1.0 | Financial analysis | Review competitor results (Rohm & Haas Co.) |
| Ritwik Chatterjee | 1/5/2006 | 1.0 | Financial analysis | Review industry and competitor results |
| Geoffrey Zbikowski | 1/5/2006 | 2.0 | Financial analysis | Financial analysis on Company and industry |
| Ritwik Chatterjee | 1/6/2006 | 2.3 | Financial analysis | Review industry and competitor results (incl. Rohm & Haas Co.) |
| Geoffrey Zbikowski | 1/6/2006 | 3.8 | Financial analysis | Financial analysis on Company and industry |
| Jonathan Brownstein | 1/10/2006 | 3.8 | Financial analysis | Various financial analysis including analysis of BASF- Engelhard transaction / Internal team |
| Ritwik Chatterjee | 1/10/2006 | 5.5 | Financial analysis | Analysis of BASF- Engelhard transaction / Internal discussions / Various financial analysis / |
| Jonathan Brownstein | 1/11/2006 | 3.0 | Business operations | Review industry research/competitor data |
| Geoffrey Zbikowski | 1/11/2006 | 2.0 | Business operations | Perform research on chemicals industry and company competitors |
| Jonathan Brownstein | 1/12/2006 | 0.8 | Business operations | Internal discussions re: case |
| Geoffrey Zbikowski | 1/12/2006 | 0.5 | Business operations | CIBC internal meetings re: case |
| Geoffrey Zbikowski | 1/13/2006 | 2.0 | Business operations | Financial analysis on Company and industry |
| Ritwik Chatterjee | 1/16/2006 | 2.5 | Business operations | Review industry and competitor results |
| Jonathan Brownstein | 1/19/2006 | 2.8 | Business operations | Review industry research/competitor data |
| Ritwik Chatterjee | 1/19/2006 | 1.8 | Business operations | Industry research data |
| Geoffrey Zbikowski | 1/19/2006 | 1.0 | Business operations | Review industry research |
| Jonathan Brownstein | 1/26/2006 | 3.8 | Financial analysis | Review Grace earnings release / Review Valspar Corp. exchange offer |
| Ritwik Chatterjee | 1/26/2006 | 1.8 | Financial analysis | Review Grace earnings release |
| Geoffrey Zbikowski | 1/26/2006 | 2.8 | Financial analysis | Review Valspar Corp. exchange offer |
| Jonathan Brownstein | 1/30/2006 | 0.8 | Hearing Attendance | Hearing attendance via phone |